



Businesses Set to Benefit From Landmark New Federal Law



Through legislation passed by Congress, thousands of businesses across the country are about to receive one of the most significant tax windfalls in decades.

On July 4, 2025, the One Big Beautiful Bill Act (Public Law 119-21) was signed into law — a sweeping reform that quietly **restored and expanded several powerful business tax incentives**. These changes give business owners a rare opportunity to unlock large, immediate cash benefits that were previously phased out or restricted.

Who Benefits:

Commercial Property Owners

The law restores 100% bonus depreciation for qualifying building improvements made between 2023–2028. This means lighting, flooring, HVAC, signage, and other interior components can be fully deducted in the first year rather than depreciated over 39 years.

For many property owners, this translates into hundreds of thousands — even millions — in immediate tax deductions, improving cash flow and freeing up capital to reinvest back into their business.

Employers in Key Industries

The bill reinstates full R&D expensing, reversing the previous requirement to amortize costs over five years. Businesses can now deduct qualified research and development expenses all at once in the year they occur.

Many companies don't realize they already do R&D — industries like manufacturing, software development, engineering, food production, and other process-driven sectors often qualify. This change can double or triple tax benefits for manufacturers, software developers, and other innovators.

Employers in Hospitality & Service

The bill creates a new federal income tax deduction of up to \$25,000 for employees' tips and expands the FICA Tip Credit, allowing employers to recapture payroll taxes they pay on tips.

Restaurants, salons, and other service-based businesses can keep more of their earnings while their employees benefit as well. In some cases, this results in annual credits exceeding six figures.

Why this matters now

Many of these provisions are retroactive, allowing businesses to go back to 2023 and claim missed deductions and credits. Others apply for a limited window between 2025–2028, creating a unique opportunity to capture value before the window closes.

While the incentives are generous, the rules can be complex. Determining which assets qualify for bonus depreciation, what counts as R&D, or how to properly calculate tip credits requires careful review.

“It's very favorable, but the details matter,” said a GMG spokesperson. “Businesses that act quickly can capture substantial benefits, but it's not something to navigate alone.”

Expert Support

MarginFirst Advisors, LLC have been appointed an Incentive Specialist for Florida and the East Coast, working in partnership with **Growth Management Group (GMG)** — a national firm with over 19 years of experience securing specialized tax incentives for businesses across the country.

Together, they're helping businesses analyze their properties, operations, and payroll to uncover cash that's often hidden in the tax code.

Below is a simple online tool they've developed to help determine eligibility and estimate potential savings. You can check your status now using the calculator button below, or reach Fred Lenz at MarginFirst directly at flenz@margin1st.com.

[Tax Incentive Calculator - Click Here](#)

WHO BENEFITS:

COMMERCIAL PROPERTY OWNERS	EMPLOYERS IN KEY INDUSTRIES	EMPLOYERS IN HOSPITALITY & SERVICE
		
<p>100% Bonus Deprecation (2023-2028) for building improvements. Lighting, Flooring HVAC, Signage fully deductible in Year 1 Improved Cash Flow & Capital Reinvest.</p>	<p>R&D EXPENSING</p> <p>Full R&D Expensing Restored. Deduct qualified research & development costs immediately. Double or Triple Tax Benefits for Manufactures, Software, Software, Engineering, Food Production.</p>	<p>INCREASED EARNINGS</p> <p>New Federal Income Tax Deduction up \$25,000 \$25,000 for Employee Tips. Expanded FICA Tip Credit. Restaurants, Salons & Service Service-Based Businesses keep Annual Credits Exceeding Six Figures</p>

Employees Benefit As Well!